

DECLARATION

I, Ikue KANEMITSU of c/o The Patent Corporate Body ARUGA PATENT OFFICE, 3-6, Nihonbashiningyocho 1-chome, Chuo-ku, Tokyo 103-0013 Japan do solemnly and sincerely declare that I well understand both Japanese and English languages and that I believe the attached English version is true and complete translations of the priority document U.S. Provisional Application No. 60/431,234 filed on December 6, 2002 in the name of KOWA CO., LTD.

November 17, 2008

Ikue Kanemitsu
Ikue KANEMITSU